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**CENTRAL FAX CENTER****NOV 13 2006****ABSTRACT OF THE DISCLOSURE**

On the trailing side of a main pole air bearing surface of a magnetic head for perpendicular recording, the central portion is formed closer to the leading side than the corners on the trailing side, such that the main pole air bearing surface is formed in the shape of a recess with respect to the trailing side. As a result, it is possible to linearize the magnetic field distribution on the trailing side whereby the magnetic reversal is determined, and to record a bit without curving the shape of magnetic reversal.